

HEARING DATE AND TIME: February 3, 2011 at 9:45 a.m. (Eastern Time)
RESPONSE DEADLINE: January 27, 2011 at 4:00 p.m. (Eastern Time)

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and Sentry Select Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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| In re | : | Chapter 11 Case No. |
| | : | |
| MOTORS LIQUIDATION COMPANY, | : | 09-50026 (REG) |
| <i>et al.</i>, f/k/a General Motors Corp., <i>et al.</i> | : | |
| | : | |
| Debtors. | : | (Jointly Administered) |
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**RESPONSE OF SENTRY INSURANCE A MUTUAL COMPANY AND SENTRY SELECT
INSURANCE COMPANY TO DEBTORS' 120TH OMNIBUS OBJECTION TO CLAIMS**
(Multi-Debtor Claims)

Sentry Insurance a Mutual Company (“Sentry Insurance”) and Sentry Select Insurance Company (“Sentry Select”), by their attorneys, hereby respond to Debtors' 120th Omnibus Objection To Claims (the “Objection”) filed by Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “Debtors”) and state as follows:

1. In the Objection, the Debtors state that “certain claimants filed multiple proofs of claim that are identical in every aspect except for the fact that they were filed against more than one of the Debtors.” These claims are referred to as the “Multi-Debtor Claims.” The Debtors request that, subject to the confirmation of the Debtors’ Amended Joint Chapter 11 Plan (which

provides for substantive consolidation of the Debtors), the Multi-Debtor Claims be expunged and disallowed in their entirety, such that the claimants will only have a single surviving claim against the consolidated Debtors as provided for on the Exhibit “A” attached to the Objection under the heading “Surviving Claims.”

2. One of the claims listed on Exhibit A (at page 29) under the heading “Claims to be Disallowed and Expunged” is a claim filed by Sentry Insurance against MLCS, LLC (f/k/a Saturn, LLC), designated as claim no. 44304. The corresponding claim listed under the heading “Surviving Claims” is a claim filed by Sentry Select against Motors Liquidation Company, designated as claim no. 44306.

3. Sentry Insurance filed a proof of claim in the Motors Liquidation Company case, designated as claim no. 44307. Sentry Insurance also filed a proof of claim in the MLCS, LLC case, designated as claim no. 44304. Sentry Select filed a proof of claim in the Motors Liquidation Company case, designated as claim no. 44306. Sentry Select also filed a proof of claim in the MLCS, LLC case, designated as claim no. 44884. Copies of the proofs of claim filed by Sentry Insurance and Sentry Select are attached hereto collectively as Exhibit A.

4. Sentry Insurance and Sentry Select are two separate insurance companies. The proof of claim filed by Sentry Insurance against Motors Liquidation Company relates to different policies and different dealers than the proof of claim filed by Sentry Insurance against MLCS, LLC. Similarly, the proof of claim filed by Sentry Select against Motors Liquidation Company relates to different policies and different dealers than the proof of claim filed by Sentry Select against MLCS, LLC.

5. None of the proofs of claim filed by Sentry Insurance or Sentry Select are identical. To the contrary, each of the proofs of claim relate to different policies and different dealers.

WHEREFORE, Sentry Insurance and Sentry Select pray that no claim of Sentry Insurance or Sentry Select, including but not limited to claim no. 44304, be disallowed or expunged as a Multi-Debtor Claim.

SENTRY INSURANCE A MUTUAL COMPANY
SENTRY SELECT INSURANCE COMPANY

Dated: January 26, 2011

/s/ David A. Golin

David A. Golin

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